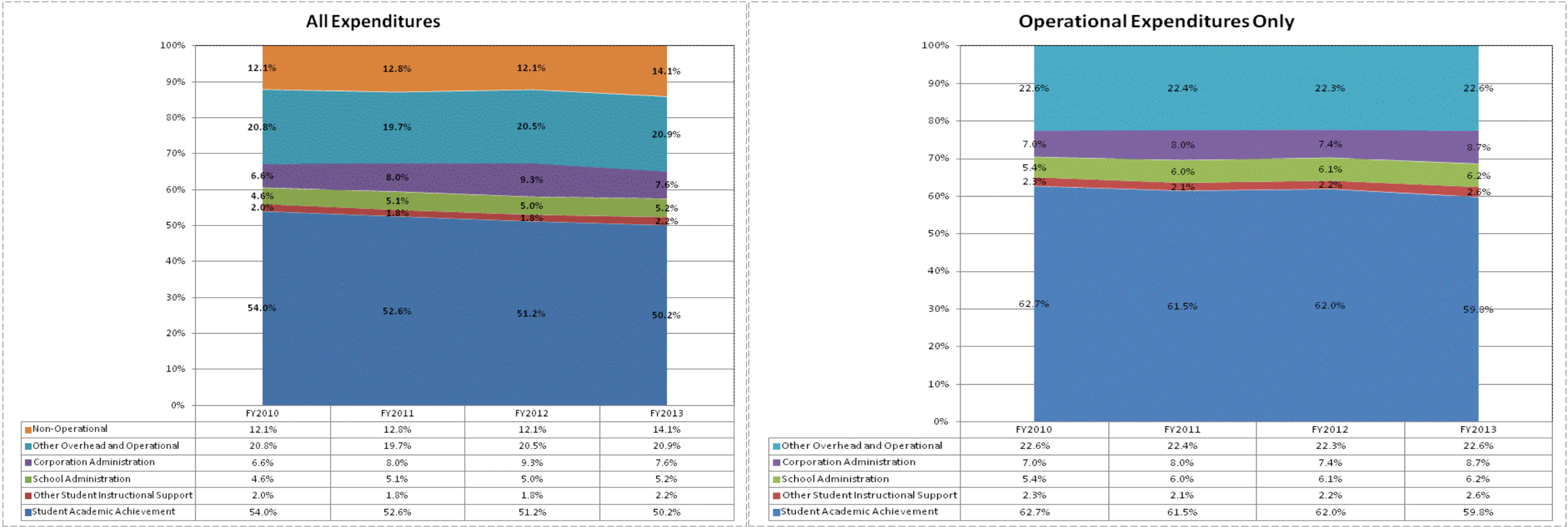


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Union School Corporation (6795)

Union School Corporation (6795)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$2,221,603	54.5%	\$2,575,656	54.0%	\$2,534,503	51.2%	\$2,223,514	50.2%
Student Instructional Support	\$299,994	7.4%	\$291,540	6.1%	\$338,302	6.8%	\$327,573	7.4%
Overhead and Operational	\$1,043,275	25.6%	\$1,247,924	26.2%	\$1,475,007	29.8%	\$1,259,598	28.4%
Nonoperational	\$510,272	12.5%	\$651,415	13.7%	\$600,120	12.1%	\$623,019	14.1%
Grand Total	\$4,075,142		\$4,766,534		\$4,947,932		\$4,433,704	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	61.9%	60.2%	58.1%	57.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Union School Corporation (6795)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$107,467	\$74,870	\$51,507	N/A	-52%	-31%
11100 Regular Programs; Elementary	\$785,641	\$875,539	\$869,684	\$697,453	-11%	-20%	-20%
11200 Regular Programs; Middle/Junior High	\$0	\$7,841	\$54,566	\$55,075	N/A	> 500%	1%
11300 Regular Programs; High School	\$599,908	\$784,802	\$904,533	\$766,693	28%	-2%	-15%
11450 Vocational Education; Consumer and Homemaking	\$43,504	\$52,545	\$41,388	\$46,421	7%	-12%	12%
11480 Vocational Education; Industrial Education A	\$0	\$20,957	\$70,326	\$70,621	N/A	237%	0%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$2,883	\$11,359	\$13,719	N/A	376%	21%
12110 Gifted And Talented; Gifted and Talented	\$13,444	\$667	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$40,429	\$25,644	\$22,379	N/A	-45%	-13%
12350 Physical Impairment; Homebound	\$2,197	\$2,827	\$6,692	\$11,393	419%	303%	70%
12510 Culturally Different; Communication Disorders	\$17,834	\$45,792	\$20,863	\$36,230	103%	-21%	74%
14100 Summer School Programs; Elementary	\$0	\$6,201	\$0	\$0	N/A	-100%	N/A
16100 Remediation Testing	\$8,213	\$8,111	\$19,241	\$8,574	4%	6%	-55%
16200 Preventive Remediation	\$0	\$0	\$0	\$0	N/A	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$28,452	\$57,976	\$88,537	\$46,437	63%	-20%	-48%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$181,913	\$176,931	\$0	\$0	-100%	-100%	N/A
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$129,791	\$200,125	\$260,216	N/A	100%	30%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$11,083	\$0	\$0	N/A	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$40	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$20,831	\$27,042	\$40,569	\$34,784	67%	29%	-14%
22230 Library/Media Services; Audiovisual	\$602	\$1,000	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$40,940	\$55,356	\$60,154	\$75,340	84%	36%	25%
22360 Instruction, Related Technology; Network Support	\$0	\$2,837	\$0	\$0	N/A	-100%	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$40,585	\$0	\$0	N/A	-100%	N/A
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$900	\$900	\$800	N/A	-11%	-11%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$9,080	\$17,989	\$7,446	N/A	-18%	-59%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$29,981	\$47	\$0	\$0	-100%	-100%	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$41,921	\$0	\$0	N/A	-100%	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$65,046	\$27,064	\$18,424	N/A	-72%	-32%
26497 2007 Account Code - Teachers Retirement Fund	\$77,799	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$1,851,298	\$2,575,656	\$2,534,503	\$2,223,514	20%	-14%	-12%
Student Instructional Support							
21210 Guidance Services; Service Area Direction	\$29,773	\$52,427	\$54,871	\$61,648	107%	18%	12%
21240 Guidance Services; Information Services	\$1,858	\$316	\$0	\$0	-100%	-100%	N/A
21310 Health Services; Service Area Direction	\$28,412	\$32,501	\$34,567	\$36,102	27%	11%	4%
24100 Office of The Principal	\$183,061	\$206,296	\$248,864	\$229,824	26%	11%	-8%
Student Instructional Support Total	\$243,103	\$291,540	\$338,302	\$327,573	35%	12%	-3%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$12,900	\$10,765	\$10,765	\$5,383	-58%	-50%	-50%
23150 Board of Education; Legal Services	\$10,119	\$6,790	\$3,420	\$11,386	13%	68%	233%
23160 Board of Education; Promotion Expenses	\$1,728	\$754	\$282	\$1,989	15%	164%	> 500%
23190 Board of Education; Other Governing Body Services	\$0	\$45,779	\$5,093	\$4,012	N/A	-91%	-21%
23210 Executive Administration; Office of The Superintendent	\$116,292	\$131,446	\$92,951	\$97,013	-17%	-26%	4%
23220 Executive Administration; Community Relations	\$0	\$195	\$342	\$19	N/A	-90%	-94%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$468	\$476	\$1,157	N/A	147%	143%
23290 Executive Administration; Other Executive Administration Services	\$7,630	\$2,054	\$0	\$0	-100%	-100%	N/A
25110 Fiscal Services; Office of The Business Manager	\$0	\$34,206	\$63,898	\$63,111	N/A	85%	-1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Union School Corporation (6795)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25160 Fiscal Services; Financial Accounting	\$0	\$24,557	\$37,084	\$37,556	N/A	53%	1%
25191 Other Fiscal Services; Refund of Revenue	\$10,570	\$0	\$0	\$0	-100%	N/A	N/A
25193 Other Fiscal Services; Printed Forms	\$0	\$1,581	\$1,445	\$559	N/A	-65%	-61%
25790 Personnel Services; Other Professional Services	\$0	\$6,620	\$5,504	\$8,522	N/A	29%	55%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$0	\$55,999	\$74,410	N/A	N/A	33%
25840 Administrative Technology Services; Systems Operations	\$0	\$14,052	\$3,759	\$4,194	N/A	-70%	12%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$158,977	\$12,013	N/A	N/A	-92%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$436	\$0	\$0	N/A	-100%	N/A
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$733	\$18,952	\$9,152	N/A	> 500%	-52%
25890 Other Technology Services	\$0	\$312	\$0	\$0	N/A	-100%	N/A
25910 Judgments	\$0	\$2,500	\$0	\$0	N/A	-100%	N/A
25920 Ditch Assessments	\$42	\$39	\$144	\$72	73%	83%	-50%
25990 Other Support Services, Central	\$0	\$0	\$2,213	\$4,426	N/A	N/A	100%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$53,350	\$119,357	\$94,825	N/A	78%	-21%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$285,975	\$337,046	\$229,861	\$225,393	-21%	-33%	-2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$9,536	\$0	\$0	N/A	-100%	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$39,916	\$15,040	\$20,613	\$17,203	-57%	14%	-17%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$66	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$15,122	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$67,352	\$39,663	\$44,576	\$46,918	-30%	18%	5%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$200	\$190	\$1,050	\$0	-100%	-100%	-100%
27010 Student Transportation; Service Area Direction	\$700	\$6,497	\$6,147	\$6,913	> 500%	6%	12%
27100 Student Transportation; Vehicle Operation	\$176,670	\$210,410	\$208,532	\$199,387	13%	-5%	-4%
27200 Student Transportation; Monitoring Services	\$0	\$2,653	\$1,801	\$4,156	N/A	57%	131%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$68,954	\$111,400	\$95,120	\$73,996	7%	-34%	-22%
27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$88,626	\$82,757	N/A	N/A	-7%
27900 Student Transportation; Other Student Transportation Services	\$2,631	\$1,320	\$680	\$610	-77%	-54%	-10%
27910 Student Transportation; Bus Driver Training	\$0	\$2,171	\$130	\$34	N/A	-98%	-74%
31100 Food Services Operations; Service Area Direction	\$60,467	\$68,848	\$75,133	\$79,449	31%	15%	6%
31200 Food Services Operations; Food Preparation and Dispensing	\$93,382	\$897	\$15,619	\$2,349	-97%	162%	-85%
31400 Food Services Operations; Food Purchases	\$0	\$104,590	\$104,002	\$83,726	N/A	-20%	-19%
31900 Other Food Services	\$286	\$1,028	\$2,456	\$6,910	> 500%	> 500%	181%
Overhead and Operational Total	\$971,000	\$1,247,924	\$1,475,007	\$1,259,598	30%	1%	-15%
Nonoperational							
33400 Athletic Coaches	\$38,109	\$69,639	\$85,760	\$79,603	109%	14%	-7%
33990 Other Community Services; Other	\$496	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$20,183	\$660	\$0	\$195	-99%	-70%	N/A
45100 Building Acquisition, Construction and Improvements	\$29,668	\$12,203	\$0	\$41,541	40%	240%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$23,802	\$36,277	\$5,300	\$2,004	-92%	-94%	-62%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$2,623	\$0	N/A	N/A	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$21,156	\$26,323	\$4,168	\$4,957	-77%	-81%	19%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$3,260	\$0	\$0	\$1,155	-65%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$168,403	\$111,302	\$90,000	\$90,000	-47%	-19%	0%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$30,012	\$48,697	\$44,489	N/A	48%	-9%
52200 Debt Services; Interest on Debt; Temporary Loans	\$11,666	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$184,600	\$180,000	\$205,000	\$338,350	83%	88%	65%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$185,000	\$156,580	\$18,968	N/A	-90%	-88%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$0	N/A	N/A	N/A
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$1,992	\$1,757	N/A	N/A	-12%
Nonoperational Total	\$501,343	\$651,415	\$600,120	\$623,019	24%	-4%	4%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Union School Corporation (6795)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Prorated By Fund							
26491 2007 Account Code - PERF	\$3,074	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$159,829	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$17,193	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$265,427	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$14,955	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$47,922	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$508,399	\$0	\$0	\$0	N/A	N/A	N/A